CHURCH TEMPORALITIES (IRELAND):

ACCOUNTS,

1914–1915.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1st April 1914, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1915; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 32 *&* 33 *Vict. c.* 42, *s.* 37.)

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[illegible] of the Receipts and Expenditure of the Irish Land Commission, in respect of the "Irish Church Act, 1869 Amendment Act, 1872," and "The Irish Church Act, 1869 Amendment Act, 1872," and "The Irish Church Act, 1869 Amendment Act, 1872," *from 26th July 1869*

[illegible]	RECEIPTS*	Receipts 1st April 1914 to 31st March 1915 £	s.	d.
[illegible]	To balances, viz.:—			
[illegible]	*On 26th July 1869* [36] - - - - -	—		
—	On 1st April 1914 - - - - -	51,904	17	9
	I.—Permanent Church Revenue.			
	To Rents, &c.—			
[illegible]	Tithe Rentcharge [11 and 12 and 6 (1872)] - -	78,096	9	2
[illegible]	Lands, &c. [11 and 12]—Perpetuity Rents - -	25,235	13	2
[illegible]	„ Renewable Leaseholds (including Fines) and other Tenures - - - - - -	510	1	2
[illegible]	„ *Mineral Rents and Royalties* - - -	—		
[illegible]	To Interest—On Mortgages—Landed Property, &c. [11 and 12]	6,007	5	3
[illegible]	On Mortgages—Converted Leaseholds [13 (1872)]	2,881	12	7
	II.—Terminable Church Revenue.			
[illegible]	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [52] - - - - - - - -	77,667	0	8
[illegible]	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [52] - - - - -	18,324	14	6
[illegible]	*To Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will IV., c. 37, s. 58, and 1 & 2 Vict., c. 109, s. 48)—Instalments* [11] - - - - -	—		
[illegible]	*To Glebe House Mortgages—(Acts 23 & 24 Vict., c. 150, s. 30, and 14 & 15 Vict., c. 73, s. 20)—Instalments* [11] - -	—		
[illegible]	*To ditto Interest* - - - - -	—		
	III.—Sales and Redemptions.			
[illegible]	To Permanent Church Revenue sold Tithe Rentcharge [32 and 7 (1872)] - - -	115,077	11	2
[illegible]	*Ditto, received in Stock*† - - - -	—		
[illegible]	Lands, &c., Perpetuity Rents [31, 52, and 54] -	24,394	3	0
[illegible]	*Ditto, received in Stock*† -	—		
[illegible]	- Carried forward - - -	399,959	8	[illegible]

[illegible] Receipts [illegible] the Sections of Principal Act and Acts of 1872 and 1881.

† [illegible] Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17 [illegible] (Ireland) Act 1881, and written off per contra.

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CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Year ended 31st March 1915 and *for the Period to 31st March 1915*

Cr

Total Payments from 26th July 1869 to 31st March 1915			EXPENDITURE*	Payments 1st April 1914 to 31st March 1915		
£	s.	d.		£	s.	d.
			By Compensations, Annuities, Gratuities, &c.:—			
624,101	8	4	*For Life Annuities to Archbishops, Bishops, and Incumbents* [14]	—		
112,285	0	6	For Life Annuities to Permanent Curates [15]	115	0	0
35,400	0	0	*For Gratuities to Curates not entitled to compensation as Permanent Curates* [15]	—		
12,838	16	11	For Life Annuities to Diocesan and District Schoolmasters [16]	163	5	6
96,762	0	6	For Life Annuities to Clerks, Sextons, and others holding freehold offices [16]	238	18	5
4,625	10	0	*For Gratuities to certain Persons not entitled to compensation* [17]	—		
39,967	19	8	*For Life Annuities to Vicars General and other Officers for loss of fees, &c.* [45]	—		
3,280	13	4	*For Compensation to Deputy Registrars and others, for loss of office* [45]	—		
2,112	17	6	*For Compensation to Vicars-General, &c., for loss of fees* [45]	—		
			By Commutation of Annuities, &c.:—			
			Of Archbishops, Bishops, and Incumbents [23]:—			
5,217,487	3	7	*Commutation Money*	—		
621,040	4	1	*Bonus* (12 *per cent added*)	—		
			Of Permanent Curates [23]:—			
1,546,671	16	5	*Commutation Money*	—		
185,201	17	7	*Bonus* (12 *per cent added*)	—		
15,714	19	6	*Of Diocesan Schoolmasters* [3 (1872)]	—		
372,803	17	4	*Of Clerks, Sextons, and others* [16]	—		
73,353	5	4	*Of Vicars-General and other Officers* [4 (1872)]	—		
56,173	12	9	*Of Annuitants under 41th section* [4 (1872)]	—		
258,263	5	10	*By Interest of Commutation Money (paid to the Representative Church Body)* [53]	—		
			By Regium Donum:—			
64,919	2	8	*Life Annuities* [38]	—		
			Commutation of Annuities:—			
556,974	15	4	*Commutation Money* [39]	—		
65,766	10	2	*Bonus* (12 *per cent. added*) [28]	—		
90,088	4	11	*Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum* [40]	—		
778,687	17	10	*By Compensation to Lay Patrons* [18]	—		
500,000	0	0	*By Private Endowments (paid over to the Representative Church Body)* [29]	—		
22,715	5	3	*By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c.* [46]	—		
50,000	0	0	*By National Monuments—Maintenance* [25]	—		
100,004	13	4	*By Leases of Tithe Rent-charge—Purchase of* [33 *and* 8 (1872)]	—		
106,720	11	11	By Charges and Incumbrances affecting Property [11 & 12]	1	9	11
18,748	4	1	*By Payments to Persons appointed to Ecclesiastical Offices between 26th July* 1869 *and 1st January* 1871 [66]	—		
379,331	0	6	*By College of Maynooth* [40]	—		
9,705	7	7	*By Expenses attendant on Sales of Property* [34]	—		
108,327	13	4	*By Proportion of Income paid over to the Clergy* [55]	—		
415	1	0	*By Allowances to Tenants (Improvements, Repairs, &c.)* [11 & 12]	—		
1,892	19	11	*By Tithe Rent-charges paid* [11 & 12]	—		
9,420	14	9	*By Quit and Crown Rents paid* [11 & 12]	—		
			By Rent, Abatements, &c.:—			
			From Tithe Rent-charge [11 & 12]:—			
413,652	10	2	Poor Rate allowed	3	10	2
			From Lands:—			
78,615	0	4	Poor Rate, Remissions, &c.	3	8	0
6,937	3	0	*By Rates, Taxes, &c.* [11 & 12]	—		
[illegible],748	5	3	Carried forward	525	12	0

* References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881

[illegible] 115 700 10/15

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Account of the Receipts and Expenditure of the Irish Land Commission, in respect of [illegible] *from 26th July 1869 to*

[illegible]			RECEIPTS.*	Receipts, 1st April 1911 to 31st March 1915 £	s.	d.
[illegible]	[illegible]	[illegible]	Brought forward - - -	399,959	8	5
			III.—SALES AND REDEMPTIONS—*continued.*			
[illegible]	[illegible]	[illegible]	Renewable Leaseholds and other Tenures - - -	1,935	3	6
[illegible]	[illegible]	[illegible]	*Ditto, received in Stock*† - - -	—		
[illegible]	[illegible]	[illegible]	*Rights to Mines and Quarries* - - - -	—		
[illegible]	[illegible]	[illegible]	*Ditto, received in Stock*† - - - -	—		
[illegible]	[illegible]	[illegible]	Mortgage Moneys, Landed Property, &c. [52] -	10,071	0	0
[illegible]	[illegible]	[illegible]	Ditto, Converted Leaseholds (Act 3 & 4 Will IV c. 37, s. 155) [31] - - - -	1,217	15	0
			Terminable Church Revenue Redeemed:—			
[illegible]	[illegible]	[illegible]	Tithe Annuities (Fixed Annual Instalments) [32] - -	33,881	18	11
[illegible]	[illegible]	[illegible]	*Ditto, received in Stock*† - - - -	—		
[illegible]	[illegible]	[illegible]	Annuities (Fixed Half-yearly Instalments) [52] -	9,837	11	1
[illegible]	[illegible]	[illegible]	*Ecclesiastical Residences and Lands sold* [27, 28, and 52] .			
[illegible]	[illegible]	[illegible]	*Ditto, received in Stock*† - - - -	—		
[illegible]	[illegible]	[illegible]	*Ditto, See Houses and Lands* - -	—		
[illegible]	[illegible]	[illegible]	*To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will IV, c. 37, ss. 145 and 155)* [31 and 12 (1872)] - - - - - - -	—		
			IV.—MISCELLANEOUS			
			To Dividends and Interest [11 & 12]:—			
[illegible]	[illegible]	[illegible]	*On Government Stocks* - - - - -	—		
[illegible]	[illegible]	[illegible]	*On Bank of Ireland Stock* - - - - -	—		
78,948	6	7	On Guaranteed Land Stock and on Guaranteed 2¾ and 3 per cent. Stocks and on War Stock - - -	51,511	11	[illegible]
117,086	2	10	On other Moneys - - - - - -	1,357	6	10
[illegible]	[illegible]	[illegible]	On Guarantee Deposits - - - -	124	19	7
[illegible]	[illegible]	[illegible]	*To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy*	—		
671	0	0	*To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will IV., c. 37, s. 144)* [11] - - -	—		
[illegible]	[illegible]	[illegible]	*To Private Boulter's and other Trust Funds* [29] -	—		
10	9	1	*To Chapels of Ease—Repair Fund* [70] - -	—		
[illegible]	[illegible]	[illegible]	*To Charge on the See of Armagh (Act 3 & 4 Will IV c. 37, s. 54)* [11] - - - -	—		
[illegible]	[illegible]	[illegible]	*To Charge on the See of Derry (Act 3 & 4 Will IV, c. 37, s. 54)* [11] - - - - - -			
[illegible]	[illegible]	[illegible]	*To Private Subscriptions (for Building, Enlarging, and Repair of Churches)* [11] - - -	—		
[illegible]	[illegible]	[illegible]	*To Ecclesiastical Tax (Act 3 & 4 Will IV c. 37)* [11]			
[illegible]	[illegible]	[illegible]	- - - Carried forward - - -	492,959	15	0

References in square brackets [ ] are to sections of Principal Act and Acts of 1872 and 1881.
† See NOTE on p. 2

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Church Temporalities in *Ireland*, for the Year ended 31st March 1915 and *for the Period 31st March 1915*—continued.

Cr.

Total Payments from 26th July 1869 to 31st March 1915. £ s. d.		LXPENDITURE*	Payments 1st April 1914 to 31st March 1915 £ s. d.
12,628,748 5 3		Brought forward	525 12 0
4,523 2 4		*By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c*	—
239,323 10 10		*By Building Charges* [24, 50, 66, and 5 (1872)]	—
92,430 19 6		*By Expenditure under 48th Section of "The Irish Church Act, 1869"—For Building and enlarging Churches*	—
		By Expenditure under 49th Section of "The Irish Church Act, 1869":—	
70,318 4 6		*For Repair of Churches*	—
64,989 4 5		*For Church Requisites, Salaries of Clerks, Sextons, &c*	—
47,910 10 7		*By Stipends and other Payments for which the Ecclesiastical Commissioners were liable* [11]	—
1,010 3 6		*By Superannuation Allowances (granted prior to 27th July 1869)* [11]	—
4,059 17 7		*By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rate* [7 (1872)]	—
313,633 1 8		*By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission)* [5 and 6]	—
17,333 18 2		By Audit of Accounts (Cost of Audit) [37]	225 0 0
450,007 4 0		By the Irish Land Commission, &c.—Vote Accounts—For transfer, of the estimated cost of the administration and management of the Church Property [4 (1881)]	7,679 1 8
55,409 19 0		*By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict., c. 71, s. 3)* [44]	—
8,637 14 1		By Superannuation Allowances—(Irish Church Temporalities Commission Act, 54 & 55 Vict., c. 48, s. 28)	1,597 10 6
637 10 8		*Ditto. Irish Land Act*, 1903, *s.* 86 (5)	—
16,656 9 6		*By Charges on Loans—Stamp Duty on Debentures* [59 to 61]	—
10,333 10 5		*By ditto Bankers' Commission on Remittances*	—
28,974 8 6		*By Stamp Duty on Merging Orders, &c.* [7 and 10 (1872)]	—
1,262 5 7		*By Deposit Account—Perpetuity Sales, &c (Act 3 & 4 Will. IV, c. 37, s. 114)* [11]	—
100 12 0		*By Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)*	—
1,023 1 9		*By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict., c. 73, s. 20)*	—
11,537 17 7		*By Primate Boulter's and other Trust Funds* [29]	—
610 5 0		*By Chapels of Ease—Repair Fund* [70]	—
		Irish Church Act, 1869 (32 & 33 *Vict.*, *c.* 42)	
		By the Commissioners for the Reduction of the National Debt—	
3,899,380 0 7		*For Principal of Church Loan repaid* { *by Annuity*	—
5,100,619 19 5		*For Principal of Church Loan repaid* { *by other Repayment*	—
4,346,491 13 0		*For Interest on Church Loan*	—
		Intermediate Education (Ireland) Act, 1878 (41 & 42 *Vict.*, *c.* 66, *s.* 8)	
		By Commissioners for the Reduction of the National Debt—	
1,000,000 0 0		*For Principal Paid off*	—
962,028 19 1		*For Interest of Debentures*	—
		National School Teachers (Ireland) Act, 1879 (42 & 43 *Vict.*, *c.* 74, *s.* 3).	
1,365,000 0 0		By Commissioners for the Reduction of the National Debt—For interest	39,000 0 0
50,745,045 8 6		Carried forward	49,027 4 2

* References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

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[illegible] of the Receipts and Expenditure of the Irish Land Commission, in respect of [illegible] *from 26th July 1869 to*

[illegible]			RECEIPTS	Receipts 1st April 1914 to 31st March 1915 £	s.	d.
[illegible]	[illegible]	[illegible]	Brought forward	192,959	15	0
			Irish Church Act, 1869 (32 & 33 Vict., c. 42)			
3,000,000	0	0	*To the Commissioners for the Reduction of the National Debt — For Advances for the purposes of the Irish Church Act, 1869*	—		
			Relief of Distress (Ireland) Acts (43 Vict., c. 4, and 13 & 44 Vict., c. 14)			
1,271,100	0	0	*To the Commissioners for the Reduction of the National Debt — For advances made by them*	—		
[illegible]	11	11	To the Commissioners of Public Works in Ireland — For Advances repaid by them	18,498	6	5
18,128	2	0	For Interest of Advances	609	13	6
			Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict., c. 47).			
[illegible]	[illegible]	0	*To the Commissioners for the Reduction of the National Debt — For Loans under the Public Works Loan Act, 1882 s. 6*	—		
[illegible]	[illegible]	10	*To the Commissioners of Public Works for repayment of Principal unissued*	—		
[illegible]	[illegible]	0	To the Irish Land Commission Account — For transfer of Advances Repaid under the 16th Section — Principal	932	19	2
[illegible]	[illegible]	[illegible]	Interest	148	16	10
[illegible]	[illegible]	[illegible]	*Refund of Unexpended Balance*	-		
			Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict., c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict., c. 17).			
[illegible]	[illegible]	[illegible]	*To the Commissioners for the Reduction of the National Debt — For Loans to provide for payments to the Commissioners of Public Works, as per contra*	—		
[illegible]	[illegible]	0	*To the Commissioners of Public Works for repayment of balance of Principal unissued*	—		
[illegible],769,[illegible]	[illegible]	10	Carried forward	513,149	10	11

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Church Temporalities in *Ireland*, for the Year ended 31st March 1915 and *for the Period 31st March 1915*—continued.

Total Payments from 26th July 1869 to 31st March 1915 £ s. d	EXPENDITURE	Payments 1st April 1914 to 31st March 1915 £ s. d
30,745,045 8 6	Brought forward	49,027 4 2
	ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 *VICT.*, c. 52).	
560,000 0 0	*By Royal University of Ireland.—For Annuity*	—
	IRISH UNIVERSITIES ACT, 1908 (8 *EDWARD VII* c. 38).	
55,000 0 0	By the National University of Ireland for Annuity	10,000 0 0
55,000 0 0	By the Queen's University of Belfast for Annuity	10,000 0 0
	RELIEF OF DISTRESS (IRELAND) ACTS (43 *VICT.*, c. 4, AND 43 & 44 *VICT.*, c. 14).	
	By the Commissioners for the Reduction of the National Debt —	
1,271,500 0 0	*For Advances Repaid to them*	—
1,130,406 4 5	*For Interest on Advances*	—
	By the Commissioners of Public Works in Ireland —	
1,269,932 15 7	*For Amount paid to them to be applied in making Advances and Grants*	—
	ARREARS OF RENT (IRELAND) ACT, 1882 (15 & 46 *VICT.*, c. 47)	
	By the Commissioners for the Reduction of the National Debt :—	
950,000 0 0	*For Loans repaid*	—
590,720 10 6	*For Interest of Loans*	—
	By the Irish Land Commission Account :—	
950,000 0 0	*For Amount transferred to provide for Advances*	—
	By Tithe Rentcharges repaid .—	
3,792 15 4	*For Amount of Tithe Rentcharges repaid in respect of Arrears of Rent remitted in pursuance of the Act* (s. 17)	—
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 *VICT.* c. 24), AND *POOR RELIEF (IRELAND) ACT*, 1886 (49 *VICT.* c. 17).	
	By the Commissioners for the Reduction of the National Debt :—	
30,362 15 0	*For Loans repaid*	—
5,821 19 2	*For Interest of Loans*	—
	By the Commissioners of Public Works :—	
30,362 15 0	*For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor*	—
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 *VICT.* c. 26)	
	By the Commissioners for the Reduction of the National Debt :—	
250,000 0 0	*For Loans repaid*	—
48,124 5 3	*For Interest of Loans*	—
	By the Commissioners of Public Works —	
250,000 0 0	*For sums to be applied as a Sea Fisheries Fund*	—
	POOR RELIEF (IRELAND) ACT, 1886—*PIERS AND ROADS COMMISSION*—(49 *VICT.* c. 17).	
	By the Commissioners for the Reduction of the National Debt :—	
20,000 0 0	*For Loans repaid*	—
3,850 2 8	*For Interest of Loans*	—
	By the Commissioners of Public Works :—	
20,000 0 0	*For sums paid to them on behalf of the Piers and Roads Commission* (s. 10)	—
8,239,919 11 5	Carried forward	69,027 4 2

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Account of the Receipts and Expenditure of the Irish Land Commission, in respect of the *from 26th July 1869 to*

Total Receipt from 26th July 1869 to 1st March 1914	RECEIPTS.	Receipts, 1st April 1914 to 31st March 1915.
£ s d		£ s. d.
40,769,935 10 10	Brought forward	513,149 10 11
	SEE *FISHERIES (IRELAND) ACT*, 1883 (46 & 47 *VICT.*, c. 26).	
	To the Commissioners for the Reduction of the National Debt:—	
250,000 0 0	*For Loans to provide for payments to the Commissioners of Public Works, as* per contra	—
	POOR RELIEF (IRELAND) ACT, 1886.—*PIERS AND ROADS COMMISSION*—(49 *VICT.*, c. 17).	
	To the Commissioners for the Reduction of the National Debt.—	
[illegible] 0 0	*For Loans to provide for payments to the Commissioners of Public Works, as* per contra (s. 11)	—
[illegible] 11 10	To Miscellaneous Receipts	356 15 4
	To Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5):—	
[illegible]9,438 19 10	Schedules A. and C.	9,932 6 2
2,907 9 3	*Schedule E.*	—
295,088 5 5	*To Securities Sold:—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict., c. 48)*	—
774,934 18 10	*Other Sales of Stock*	—
42,623,786 16 0	£	523,438 12 5

R. Lewis, Accountant.
The Irish Land Commission,
26th July 1915.

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Church Temporalities in *Ireland*, for the Year ended 31st March 1915, and *for the Period* [illegible] *March 1915*—continued.

Total Payments from 6th July 1869 to 31st March 1915			EXPENDITURE*	Cr. Payments 1st April 1914 to 31st March 1915.		
£	s.	d.		£	s.	d.
8,239,919	11	5	Brought forward	69,027	4	2
			Seed Potatoes Supply Act, 1890 (54 *Vict. c.* 1, ss. 4 and 5).			
			By Commissioners of Public Works —			
16,559	15	7	*For Interest on Loans to Boards of Guardians*	—		
1,001	3	11	*For Abatements on Cash Sales*	—		
			Purchase of Land (Ireland) Act, 1891 (51 & 55 *Vict. c.* 48, s. 35)			
			By Congested Districts Board :—			
702,488	9	3	For Interest	20,625	0	0
82,737	3	11	*Deduction for Annuities on Advances*	—		
			Irish Land Act, 1903, s. 72 (2)			
			By Congested Districts Board —			
180,114	0	3	For Deductions for Annuities on Advances	20,625	0	0
			Seed Potatoes Supply Act, 1895 (58 *Vict. c.* 2).			
			By Commissioners of Public Works :—			
3,499	7	9	*For Interest on Loans to Boards of Guardians*	—		
228	15	6	*Abatements on Cash Sales*	—		
			Seed Potatoes Supply Act, 1898 (62 *Vict. c.* 50)			
			By Commissioners of Public Works :—			
3,881	1	8	*For Interest on Loans to Boards of Guardians*	—		
627	1	9	*Abatements on Cash Sales*	—		
			By Local Government Board :—			
261	12	3	*Abatements on Cash Sales*	—		
			Agricultural and Technical Instruction Act (Ireland) 1899 (62 & 63 *Vict. c.* 50).			
1,050,000	0	0	By Department of Agriculture and Technical Instruction for annual sum revisable at expiration of 15 years from 1st April 1900	70,000	0	0
32,389	5	3	By Miscellaneous Payments	48	19	7
			By Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 40) [29] :—			
101,585	7	4	Schedules A. and C. [70]	9,610	15	2
2,907	9	3	*Schedule E*	—		
			By Securities purchased —			
194,089	11	4	*Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 and 55 Vict. c. 48, Vide "Sales and Redemptions"*	—		
24,597	2	9	*Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts*	—		
1,353,228	4	4	By other purchases of Stock	239,843	4	0
			By Balance—			
73,658	9	6	On 31st March 1915	73,658	9	6
12,623,786	16	0		523,438	12	5

* References in square brackets [ ] are to sections of Principal Act and Acts of 1872 and 1881

STOCK BALANCES on the 31st March 1915.	£	s.	d.
Guaranteed 2¾ per cent. Stock	1,024,609	17	6
Guaranteed Land Stock	5,879	9	10
Guaranteed 3 per cent. Stock	309,017	14	0
War Loan	105,898	17	3

J. O. Wybe,
Gerald FitzGerald, } Irish Land Commissioners.
Fredk. S. Wrench,

I certify that this Account has been examined under my directions and is correct.

Examined,
T. J. Bradley

H. J. Gibson,
Comptroller and Auditor General

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SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31st MARCH 1915

NATURE OF PROPERTY SOLD OR REDEEMED		£	s.	d.	Nominal Capital Value of Charges converted into Annuities &c. £	s.	d.	Purchase Money (*vide* Account pp. 2 & 4) £	s.	d.
Tithe rent charge	(Annual rent)	5,167	13	11	—			115,057	11	2
Lands, &c.: Perpetuity rents	(Annual rent)	1,063	1	3	—			24,394	3	0
Renewable Leaseholds, yearly and other tenures	(Annual rent)	79	4	1				1,935	3	6
Mortgage moneys, landed property					—			10,071	0	0
Mortgage moneys, converted leasehold					—			1,247	15	0
Tithe annuities								33,881	18	11
Land annuities					—			9,837	11	4
TOTAL		£			—			199,425	2	11

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1915

NATURE OF PROPERTY SOLD OR REDEEMED	Annual Rent £	s.	d.	PURCHASE MONEY* Cash and Stock (*vide* Account pp. 2 & 4) £	s.	d.
Tithe rent charge	103,720	4	2	2,038,981	16	6
Lands, &c.: Perpetuity rents	89,578	0	11	1,475,553	7	1†
Renewable Leaseholds, yearly and other tenures	101,767	7	9	1,253,336	7	3
Rights to mines and quarries				3,394	1	6
Ecclesiastical residences and lands				694,973	1	10
Conversion of renewable leaseholds into perpetuities				137,432	14	0
Mortgage moneys, landed property				216,481	6	1
Mortgage moneys, converted leaseholds				178,403	7	7
Tithe annuities				1,369,340	18	4
Land annuities				350,091	2	1
TOTAL	£			7,717,938	5	6

* Only a portion of the Purchase Money in respect of Annuities [illegible] in Cash and Stock, the remainder being repayable by means of terminable annuities.

† Excludes 1627 [illegible] Guarantee Deposit retained in estate of [illegible] and allocated as part purchase money of a perpetuity rent.

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III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1915.

TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Arrears due 1st April 1914	Rental for Year ended 31st March 1915.	TOTAL.	Received within the Year (p 2)	Remitted or Written off *	Arrears due 31st March 1915
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Permanent Church Revenue.						
Tithe rent-charge - -	12,382 3 2	73,822 14 4	86,204 17 6	78,026 9 2	76 11 5	8,101 16 11
Lands, perpetuity rents - -	9,028 11 9	24,251 5 9	33,279 17 6	25,235 13 2	- -	8 044 4 4
Lands, renewable leaseholds and other tenures - -	245 11 10	472 10 4	718 2 2	510 1 2	- -	208 1 0
Mortgages, landed property, interest - - - -	1,176 11 4	5,843 7 7	7,019 18 11	6,007 5 3	-	1,012 13 8
Mortgages, converted leaseholds, interest - - -	266 11 7	2,839 4 10	3,105 16 5	2,831 12 7	- -	274 3 10
Terminable Church Revenue.						
Tithe annuities - - -	1,207 19 9	77,994 15 5	79,202 15 2	77,667 0 8	- 6 5	1,535 8 1
Land annuities - -	4,690 17 5	18,283 15 1	22,974 12 6	18,324 14 6	- -	4,649 18 0
TOTALS - - - £	28,998 6 10	203 507 13 4	232,506 0 2	208,602 16 6	76 17 10	23,826 5 10

	£ s. d
*Excess charge:	
Variation of Tithe Rent charge under Section 3, Tithe Rent-charge (Ireland) Act, 1900	25 14 8
Irrecoverable –	
Tithe Rent Charge - - - - - - - - - - - -	50 16 9
Tithe Annuity - - - - - - - - - - - - -	0 6 5

I hereby certify that to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent charge, mortgages and other property vested in the Irish Land Commissioners include the whole amounts received or receivable by me during the year ended 31st March 1915

28th May 1915

J. O'Donnell
Superintendent, Church Property Department

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[illegible]—CAPITAL LIABILITIES in respect of ADVANCES, &c

[illegible] ACT AND ACT UNDER WHICH [illegible] OBTAINED OR LIABILITY CREATED	Balances Outstanding, 1st April 1911	Paid off in the Year 1914-1915	Balances Outstanding 31st March 1915
[illegible] *Reduction of the National Debt* — [illegible] School Teachers (Ireland) Act, 1879 (42 & 43 Vict [illegible]	£ 1,300,000	£ —	£ 1,300,000
[illegible] *Act*, 1908, 8 *Edw VII*, c 38 — [illegible] National University of Ireland - - - - - -	[illegible]	—	—
[illegible] Queen's University of Belfast	[illegible]	—	—
[illegible] *Distress Board* — [illegible] of Land (Ireland) Act 1891 (54 & 55 Vict c 48) -	1,500,000	—	1,500,000
[illegible] *Agriculture and Technical Instruction* — [illegible] Agriculture and Technical Instruction (Ireland) Act, 1899 [illegible] 63 Vict c 50)	†	—	—
TOTALS - - - £	2,800,000	—	2,800,000

[illegible] only under the Act [illegible] & 4[illegible] Vict c 52 in the form of an Annuity of 20,000*l*, which was formerly paid to [illegible] University [illegible] now payable in equal moieties to those Universities The capital liability is estimated [illegible] (Parliament [illegible] Paper No 153 1882)

[illegible] under [illegible] & 63 Vict c. [illegible] is in the form of an Annuity of 70,000*l*.

† [illegible] treated in 1914–1915

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict c 4, and 43 & 44 Vict. c 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	£	s.	d.	£	s.	d.
Amount advanced - - - - - - - - - - - - - - - -				1,269,932	15	7
Less,—Free Grants made in 1881–1882 - - - - - - - -				19,069	2	—
				1,250,863	12	7
Less,—Repayments by Board of Works to 31st March 1914 - -	1,144,716	13	6			
Repayments in the Year 1914–1915 (p. 6) - - -	18,498	6	5			
				1,163,214	19	11
				87,648	12	8
Less,—Principal written off to 31st March 1914 - - - -	29,259	0	0			
Principal written off in the Year 1914–1915 - -	229	7	2			
				29,488	7	8
† BALANCE outstanding against the Commissioners of Public Works on 31st March 1915 £				58,160	5	0

† This balance includes sums amounting to 7,265*l* 8*s* 5*d*, which are regarded as irrecoverable.

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

ACCOUNT of MONEYS advanced under Section 16 of the Act, and repayable to the CHURCH TEMPORALITIES FUND.

	£	s.	d.	£	s.	d.
Amount advanced - - - - - - - - - - - - - - - -				27,010	2	11
Less,—Repayments of Principal to 31st March 1914 - -	22,023	17	10			
Repayments in the Year 1914–1915 (page 6) - -	932	19	2			
				22,956	17	0
				4,053	5	11
Less,—Principal written off - - - - - - -				498	18	6
Balance on 31st March 1915 - - - £				3,554	7	5

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CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 11).

1 The arrears on the Collection Rentals, on 31st March 1915, amounted to 23,826*l.* 5*s.* 10*d.*, being 10 2 per cent. of the total sum receivable in the year, as compared with 28,998*l.* 6*s.* 10*d.* or 11 4 per cent., on 31st March 1914.

Relief of Distress (Ireland) Acts, 1880 (page 12).

2 The balance outstanding on 31st March 1915 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 58,160*l.* 5*s.*, of which 7,265*l.* 8*s.* 5*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31st March 1915 amounted to 8,119*l.* 2*s.* 2*d.* (viz., Principal 7,511*l.* 3*s.* 7*d.* and Interest 607*l.* 18*s.* 7*d.*), to which reference will be made in my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 41), 1914–15.

H. J. Gibson,
Comptroller and Auditor General.

Exchequer and Audit Department,
27 September 1915.

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